



# Australian Bureau of Statistics

## **1351.0.55.012 - Research Paper: Review of Methodology for Estimating Taxes on Production in the Calculation of Household Final Income, Apr 2006**

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## **Summary**

### **About this Release**

Recent estimates of the effects of government benefits and taxes on the distribution of income among private households in Australia (also called the Fiscal Incidence Study or FIS) accounted for only 42% of the total taxes on production as measured in the Australian National Accounts. With the aim of significantly improving the coverage of these taxes allocated in the FIS, this paper investigated the use of a more complete input-output (IO) approach in the estimation of the incidence of taxes on production to Australian households. The result of the new approach was a significant improvement in the coverage of the total taxes on production allocated to households. The approach accounted for most of the taxes on production that were not captured in the previous FIS production tax methodology. The results also demonstrated its viability and applicability to the IO data available at the ABS. The approach will be used in the estimation of the taxes on production for the 2003-04 FIS.

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